10/662515 10/662515

Case Docket Number: 60188-655 Customer Number: 20277

UTILITY PATENT APPLICATION UNDER 37 CFR 1.53(b)

Mail Stop Utility
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Takahiro YAMAMOTO, Shinji KITAMURA FOR: IMAGE CODING METHOD AND APPARATUS

Enclos	ed are:
\boxtimes	30 pages of specification, claims, abstract.
\boxtimes	Declaration and Power of Attorney.
\boxtimes	Priority Claimed.
	Certified copy of Japanese Patent Application No. 2002-277191
\boxtimes	10 sheets of formal drawing.
\boxtimes	An assignment of the invention to MATSUSHITA ELECTRIC INDUSTRIAL CO., LTD.
	and the assignment recordation fee.
\boxtimes	An associate power of attorney.
	A verified statement to establish small entity status under 37 CFR 1.9 and 37 CFR 1.27.
\boxtimes	Information Disclosure Statement, Form PTO-1449 and references.
	Return Receipt Postcard

The filing fee has been calculated as shown below:

	NO. OF CLAIMS		EXTRA CLAIMS	RATE	AMOUNT	
Total Claims	16	-20	0	\$18.00	\$0.00	
Independent Claims	2	-3	0	\$84.00	\$0.00	
	Multiple Dependent Claim(s)					
	Basic Fee					
	Total of Above Calculations					
	Less ½ for Small Entity					
	Assignment & Recording Fee					
	Total Fee					

- Please charge my Deposit Account No. 500417 in the amount of \$790.00. A duplicate copy of this sheet is enclosed.
- The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 500417. A duplicate copy is enclosed.
 - Any additional filing fees required under 37 CFR 1.16.
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Any patent application processing fees under 37 CFR 1.17.

Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

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Date: September 16, 2003